

OREGON ACCOUNTING MANUAL			
Subject:	Accounting and Financial Reporting	Number:	05.10.00
Division:	State Controller's Division	Effective date:	February 12, 2008
Chapter:	Relational Statewide Accounting and Reporting System (R*STARS)		
Part:	Overview		
Section:			
Approved:	John Radford, State Controller	Signature on file at SCD	

## R\*STARS as System of Record

.101 The Relational Statewide Accounting and Reporting System (R\*STARS) is Oregon's official accounting system. With limited exceptions, all primary government agencies record their accounting transactions in R\*STARS. In a few instances, agencies may record transactions initially into another accounting system and interface those transactions to R\*STARS.

## **R\*STARS Structure**

- .102 The Statewide Financial Management Application (SFMA) consists of two parts: R\*STARS and the Advanced Purchasing and Inventory Control System (ADPICS). ADPICS is used for purchase processing and interfaces with R\*STARS.
- .103 There are eight data classification structures within R\*STARS:
  - Fund
  - General ledger
  - Object
  - Appropriation
  - Program
  - Organization
  - Project
  - Grant

The first four of these are the key structures used in statewide financial reporting and budgeting. The last four are established at the agency level.

.104 Agencies are responsible for designing and setting up a structure in R\*STARS, including fund, program, organization, project and grant elements as appropriate.